Massachusetts Race to the Top Subrecipient Monitoring Plan
July 22, 2011

Program monitoring

Our program monitoring aims to measure progress towards implementation of our priorities in all participating LEAs, while gathering feedback to drive mid-course corrections at the state and LEA levels and paying special attention to results in our lowest performing districts. As such, our program monitoring plan has three facets.

1) *Performance measurement and reporting*

   Massachusetts LEAs participating in Race to the Top select from among 33 possible district-based projects aligned with our state priorities, several of which are required for some or all LEAs. In Year 1, LEAs identified at least one performance measure for each project they selected. They will report on those measures immediately after Year 1 is completed by indicating whether they have fully, partially, or not met their target and providing comments for any targets not fully met.

   For Years 2 through 4, rather than having each LEA report on their own self-selected measures, the state will identify process-oriented measures of implementation for each of the 33 projects. For example, LEAs participating in the National Institute for School Leadership (NISL) program will be asked to report the number of their administrative leaders enrolled in NISL in each year and the number who have completed the program, while those helping to develop the teaching and learning system will report on how many of their teachers have piloted various components in their classrooms.

   Each project-level measure will have a baseline, a benchmark of expected progress for each year (either an activity milestone or a measured outcome), and a target date. These measures will align with existing state performance measures, and therefore be defined by the state, where applicable. In other cases, LEAs will be asked to set their own benchmarks and target dates.

   In addition, to measure whether we are seeing any evidence of change or reform as a result of the LEA's work, we will also identify early outcomes measures for our six overarching LEA MOU areas. For instance, in the area of college and career readiness, one such measure is the percentage of students who scored at or above the combined SAT-I score required for entrance into a Massachusetts public four-year college. Many of these measures are aligned with the state performance measures defined in our original application narrative. See attached document for a complete list of performance measures.

   Data on all performance measures will be collected and reported twice per year. As much as possible, we will collect implementation data from program staff, vendors, or existing data systems to reduce reporting burden on LEAs. LEAs will have to report directly on only a small subset of measures.

   Information on implementation is useful for us to track progress at the state level and to meet our federal reporting requirements, but we also want LEAs to use these measures to assess

their own progress against their goals and refine their plans as needed. To facilitate this, we will expand our Race to the Top goals workbook (posted in its current form at http://www.doe.mass.edu/arra/rttt/goalsWorkbook.xls) to include LEA baselines, benchmarks, target dates, and actual progress data for each of these measures. We will update the workbook twice per year with the latest implementation data.

As implementation progresses, we will produce reports for ourselves and for LEAs that will highlight at a glance which projects and outcomes are on track and which are not yet attained. We have developed a comprehensive training on using performance measures for planning and implementation and have begun delivering it to participating districts. We will continue to offer this training throughout summer and fall 2011 and will build additional workshops to support districts in driving effective implementation. For instance, we will offer workshops this fall on how to report performance data, and ones this winter to help districts interpret the first rounds of performance data and use it to adjust their strategies.

Likewise, we will use information from these reports to prioritize which LEAs need additional attention and support from us to achieve our state goals. We will review the reports carefully to identify LEAs that seem to be struggling with part or all of their reform proposal, and we will develop customized interventions for these districts based on their area(s) of challenge and the district's relative priority. For instance, a Level 4 (underperforming) district experiencing major problems in implementation across the board might be asked to make a presentation to the commissioner justifying its implementation strategy, and the commissioner might recommend or require changes to that strategy in order to continue to receive RTTT funding. In contrast, a Level 1 district that is only experiencing minor problems with achieving its desired results in one program area might receive a phone call from a program manager to offer assistance and suggest alternative strategies.

A planned schedule for data collection and reporting is below.

Date	Event
September 2011	Year 1 annual performance report due
November 2011	Report on Year 1 performance available
December 2011	Semi-annual performance report due (Sep – Dec 2011)
February 2012	Report on Sep – Dec 2011 performance available
June 2012	Semi-annual performance report due (Jan – June 2012)
August 2012	Report on Jan – June 2012 performance available
December 2012	Semi-annual performance report due (July – Dec 2012)
February 2013	Report on July – Dec 2012 performance available
June 2013	Semi-annual performance report due (Jan – June 2013)
August 2013	Report on Jan – June 2013 performance available

Date	Event
December 2013	Semi-annual performance report due (July – Dec 2013)
February 2014	Report on July – Dec 2013 performance available
June 2014	Semi-annual performance report due (Jan – June 2014)
August 29, 2014	RTTT LEA final performance report due

The attached list of performance measures describes which entity is responsible for reporting each piece of performance data. We will build a detailed performance reporting tool before the first annual report is due in September 2011.

2) *District reviews in Level 3 and 4 districts*

One of our priorities in our Race to the Top program is accelerating improvement in our lowest performing districts, called Level 3 and 4 districts in Massachusetts. We have a sophisticated set of standards and indicators against which we measure the overall health of a district and its support systems, along with a well developed process for reviewing a district's status on these measures. (See attached document for a list of the standards and indicators.) By design, our Race to the Top program is aligned with these standards, so we plan to use our existing review process to monitor the success of our overall program in these highest priority districts.

Our district reviews use former district review reports, the district's turnaround plan (where relevant), an analysis of the district's current systems and practices, and district and student data in order to assess the district's progress and its capacity to sustain improvements. Reviews collect evidence for each of six district standards: leadership and governance, curriculum and instruction, assessment, human resources and professional development, student support, and financial and asset management. In Level 4 districts (the lowest performing), they also focus on four key questions:

1. How has the district addressed the issues that placed it in Level 4?
2. Is student achievement on the rise?
3. Do the district and schools have strong systems and practices in place?
4. Has the district built the capacity to maintain continuous improvement on its own, without continued assistance from ESE targeted to the district?

Review team members preview selected district documents and ESE data and reports before conducting a four-day site visit to the district and schools. These site visits include interviews with school and district personnel, school committee members, municipal leaders, and turnaround partners and monitors (where relevant); 70 to 100 classroom observations; observations of teacher team meetings; and focus groups with teachers and parents. Reports include a description of the district context and background, demographic and student achievement data, and findings and recommendations.

Over the course of the three remaining years of Race to the Top, we will conduct a district review at least once in each Level 3 and 4 district. This will allow us to provide in-depth information to these districts on the current status on the district standards and indicators,

which will guide them as they select, implement, and refine their Race to the Top program activities. By comparing the results of these reviews over time, we will also be able to glean information about whether we are seeing progress in our lowest performing districts overall and whether additional state supports may be required in certain areas.

3) *Formative program evaluation*
To ensure effective implementation, we need early and frequent information about how our programs are operating in LEAs. Such information will allow us to provide research-based feedback to program staff and LEAs on program design, roll-out, implementation, and support, as well as to produce findings and recommendations for concrete improvements. Therefore, we have focused our evaluation resources heavily on producing such formative feedback.

To take advantage of synergies between programs and activities, we have organized our Race to the Top programs into six broad areas for evaluation:
   a) Teaching and learning system
   b) College and career readiness
   c) Educator evaluation and human resource systems
   d) Professional development
   e) Wraparound zones
   f) Turnaround support

We will select third-party vendors to conduct our evaluation activities in each of these areas. Depending on the research questions and evaluation design, vendors will most often conduct surveys, interviews, focus groups, or other data collection activities with a representative subset of LEAs participating in particular programs. This will complement the systematic data collection we will do with all LEAs through our implementation benchmarking process with more in-depth qualitative and quantitative information from a representative set of selected LEAs.

Each vendor will be asked to provide frequent feedback to program managers and, where relevant, participating LEAs about implementation progress, most often in the form of quarterly memos and/or briefings. They will also produce summative reports for use in documenting progress to stakeholders and designing sustainability plans. Several vendors have already been selected, and we expect to have all vendors on board by the end of Year 1. Because Year 1 was a planning year for most of our programs, the timing of vendor selection should work well for allowing them to observe early implementation in LEAs.

Fiscal monitoring
The Audit and Compliance Unit manages and coordinates most financial and compliance audit functions for the Department. The unit conducts five different types of reviews, two of which are germane to Race to the Top. The primary vehicle is Internal Control (Fiscal) Reviews of LEAs. These reviews in the LEAs range from 1 to 2 days and are done using the Coordinated Program Review (special education compliance) visit schedule, which will be established later this summer. The unit conducts the reviews to gain knowledge and understanding of a district's fiscal policies and procedures; our standard interview questionnaire is attached. We produce observations that are sent to the district, but these reviews are not posted to the public website.

Through this process we will review all districts participating in the Coordinated Program Review as well as any others that spent 2011 Ed Jobs funds. Second, the Audit and Compliance Unit also performs a desk review of all grantee audit reports. Any findings regarding Departmental funds are communicated to the funding center for appropriate action.

Two other new planned types of reviews will also occur in FY 2012. The first is a data monitoring review of LEA information reported through state data collection systems under the new Longitudinal Data System (LDS) proposal. An audit protocol will be developed, piloted, and implemented in LEAs to verify the reporting of student, staffing, and discipline data. Staff will review data for data entry errors, proper classifications of items by the LEAs, and interpretations of items under existing definitions. The second type of review will be to perform testing of LEA expenditures under specific federal grants for compliance. For example, we have just hired staff to test the salary and related components for the Ed Jobs program. In our standard LEA visits we will pilot sample testing of reported grant expenditures for compliance to the individual grants. Both of these visits are conducted per the Single Audit direct fiscal subrecipient monitoring requirement.

We will use our existing ARRA reporting tool to gather all required subrecipient quarterly fiscal data (1512 reporting). This includes salary information on the top five compensated district employees and detailed data on salary, location, disability status, etc. for all district and non-district employees funded through an ARRA account. It also covers infrastructure payments and payments to vendors.

Finally, at the end of each grant year, recipients must submit a final financial report to the Department, accounting for the expenditure of funds received through an online process and standard form. The report are submitted to our agency's Grants Management Office within 60 days of the end date of the grant. Grants Management checks these reports to ensure that the expenditure of funds for each line item corresponds to the amount budgeted for that line and that required amendments are filed to reflect any changes to the district's original budget.

Note: Our state auditor is also independently reviewing Race to the Top expenditures, and our agency is coordinating with them on this work.

Vendor monitoring
In Massachusetts, some vendors providing Race to the Top-related services are contracted to the state, while others are providing services directly to participating LEAs.

All contracts with vendors providing services to the state include language specifying that the vendors will be asked to provide data for program evaluation and performance monitoring purposes. These data will be reviewed frequently to ensure quality implementation and support for our participating LEAs. In addition, any contracts with a potential for renewal have clearly specified renewal criteria that vendors must meet before a new contract is issued.

As for those vendors providing services to LEAs, for most of the state's 33 Race to the Top district projects, the state has issued an open opportunity for vendors to be designated as a state-approved provider. For instance, for the pre-AP training program for middle and high school teachers, we issued an RFR to procure the training and district support needed to implement this

program, and we selected MassInsight as the vendor. Therefore MassInsight is the only vendor that districts may use if they wish to participate in this project. In some cases a single vendor has been selected; in others multiple vendors are approved.

In the case of providers to support school turnaround efforts, we have developed a more extensive vendor review process to ensure a high level of quality, coordination, and familiarity with Massachusetts' reform agenda among the providers serving these most challenged schools. In order to be designated a Priority Partner, organizations must have a proven track record in supporting one or more of our state's conditions for school effectiveness (listed in the district standards and indicators materials mentioned above) and must be able to demonstrate effectiveness in accelerating school improvement. To maintain this status, these vendors have agreed to an even higher level of ongoing review and scrutiny than our normal vendor renewal process. The quality of their work will be reviewed frequently and thoroughly by program staff.

In general, we continue to approve additional vendors and expect to be able to increase the flexibility available to districts in planning their RTTT implementation while still maintaining high quality standards over time. We plan to monitor district-level vendors through the data collection protocols described above, at times supplemented with other data sources such as participant surveys or early outcomes data. Close review of these data will give us the opportunity to determine if the vendor is producing the results we seek and to change course if needed.

RFP#	Project Title	#	Description	Measure	Source of data	Who provides baseline?	Who provides benchmark?	Who provides target date?	Who updates?	Frequency	Type	Comments
Overall state goals												
	Federal PM	1	Accelerate the increase in overall achievement on the mathematics MCAS by 15%	Percent	MCAS	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	2	Accelerate the increase in overall achievement on the ELA MCAS by 15%	Percent	MCAS	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	3	Accelerate the increase in overall achievement on the mathematics NAEP by 15%	Percent	NAEP	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	4	Accelerate the increase in overall achievement on the ELA NAEP by 15%	Percent	NAEP	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	5	Increase the percentage of students who graduate from high school within four years by 5%	Percent	SIMS	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	6	Increase the percentage who enroll in college within 16 months of high school graduating by 5%	Percent	NSC	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	7	Increase the percentage of graduates who have completed a year of college credits within two years by 5%	Percent	NSC	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	8	Reduce MCAS achievement gaps for each low performing subgroup, as measured by CPI, by 25%	Index	MCAS	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	9	Reduce NAEP achievement gaps for each low performing subgroup by 25%	Percent	NAEP	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	10	Reduce gaps in high school graduation rates for each low performing subgroup by 15%	Percent	SIMS	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	11	Reduce gaps in college enrollment for each low performing subgroup by 15%	Percent	SIMS	ESE	ESE	ESE	ESE	Annual	Goal	
	Federal PM	12	Increase the percentage of high school graduates who have completed MassCore to 85% by 2014	Percent	SIMS	ESE	ESE	ESE	ESE	Annual	Early outcome	

Note: Under Type, T = technical implementation measure; E = early evidence of change; G = goal

RFP#	Project Title	#	Description	Measure	Source of data	Who provides baseline?	Who provides benchmark?	Who provides target date?	Who updates?	Frequency	Type	Comments
— Assurance area 1: Improve teacher and principal effectiveness based on performance												
1	Federal PM	1	Increase in % of teachers rated as proficient or higher (once available)	Percent	EPIMS	ESE	ESE	ESE	ESE	Annual	Early outcome	
1	Federal PM	2	Increase in % of administrators rated as proficient or higher (once available)	Percent	EPIMS	ESE	ESE	ESE	ESE	Annual	Early outcome	
1A	Evaluator Framework	1	Local evaluation group formed	Yes/No	District	District	n/a	ESE	District	Twice/yr	Process	All must complete by end of 2011
1A	Evaluator Framework	2	LEA educator evaluation plan reviewed by ESE and rated as meeting state regulatory requirements	Yes/No	ESE	ESE	n/a	ESE	ESE	Twice/yr	Process	
1A	Evaluator Framework	3	N of **educators** in the LEA trained on the new evaluation system	N	Vendor	Vendor	District	District	Vendor	Twice/yr	Process	
1A	Evaluator Framework	4	N of **evaluators** in the LEA trained on the new evaluation system	N	Vendor	Vendor	District	District	Vendor	Twice/yr	Process	
1B	HR Pilot	1	LEA has met the objectives defined in its annual workplan	Yes/No	Vendor	Vendor	n/a	Vendor	Vendor	Annual	Process	

RFP#	Project Title	#	Description	Measure	Source of data	Who provides baseline?	Who provides benchmark?	Who provides target date?	Who updates?	Frequency	Type	Comments
Assurance area 2: Ensure effective teachers and leaders in every classroom												
2	Federal PM	1	Improvement in % of **mathematics** teachers rated proficient or better (once available)	Percent	EPIMS	ESE	ESE	ESE	ESE	Annual	Early outcome	
2	Federal PM	2	Improvement in % of **science** teachers rated proficient or better (once available)	Percent	EPIMS	ESE	ESE	ESE	ESE	Annual	Early outcome	
2	Federal PM	3	Improvement in % of **special education** teachers rated proficient or better (once available)	Percent	EPIMS	ESE	ESE	ESE	ESE	Annual	Early outcome	
2	Federal PM	4	Improvement in % of **ESL** teachers rated proficient or better (once available)	Percent	EPIMS	ESE	ESE	ESE	ESE	Annual	Early outcome	
2	Federal PM	5	LEA has used ESE-developed tool or process to evaluate the impact of professional supports	Yes/No	District	ESE	n/a	District	District	Twice/yr	Early outcome	
2		6a	Improvement in average of leadership measures on Mass TeLLS *(for LEAs participating in MassTeLLS)*	Average	Vendor	ESE	n/a	n/a	ESE	Annual	Early outcome	
2		6b	Improvement on measure(s) of leadership on another survey *(for LEAs approved to use another survey)*	Varies	District	District	n/a	n/a	District	Annual	Early outcome	
2		7a	Improvement in average of supports for professional practice measures on Mass TeLLS *(for LEAs participating in MassTeLLS)*	Average	Vendor	ESE	n/a	n/a	ESE	Annual	Early outcome	
2		7b	Improvement in measure(s) of supports for professional practice *(for LEAs approved to use another survey)*	Varies	District	District	n/a	n/a	District	Annual	Early outcome	
2A	Common Core	1	LEA team attended state workshops on Common Core	Yes/No	ESE	ESE	n/a	ESE	ESE	Annual	Process	
2A	Common Core	2	LEA has aligned local curriculum with the 2011 *Massachusetts Curriculum Framework for English Language Arts and Literacy*	Yes/No	District	ESE	n/a	ESE	District	Twice/yr	Process	All must complete by 2013-14
2A	Common Core	3	LEA has aligned local curriculum incorporating the *Common Core for the* 2011 Massachusetts Curriculum Framework *for Mathematics*	Yes/No	District	ESE	n/a	ESE	District	Twice/yr	Process	All must complete by 2013-14
2B.1	Survey results	1	LEA has developed a plan (including benchmarks) to address one area of concern in the survey	Yes/No	District	District	n/a	District	District	Twice/yr	Process	
2B.2	Labor-management relations	1	District has selected members to join the labor management team	Yes/No	Vendor	ESE	n/a	District	Vendor	Twice/yr	Process	
2B.3	District governance	1	District has created a governance committee working group	Yes/No	Vendor	ESE	n/a	District	Vendor	Twice/yr	Process	
2C.1	Mentor program	1	N of teachers identified to be trained as mentors through the program in that year	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
2C.1	Moderate disabilities	1	N of teachers on waivers for moderate disabilities special education enrolled in program	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
2C.1	Moderate disabilities	2	Decline in % of teachers on waiver for moderate disabilities special education	Percent	ELAR/EPIMS	ESE	n/a	n/a	ESE	Annual	Early outcome	Goal is 0 by 2014
2C.2	ESL	1	N of teachers on waivers for ESL enrolled in program	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
2C.2	ESL	2	Decline in % of teachers on waiver for ESL	Percent	ELAR/EPIMS	ESE	n/a	n/a	ESE	Annual	Early outcome	Goal is 0 by 2014

RTTT District Implementation Measures: 4/29/11

RFP#	Project Title	#	Description	Measure	Source of data	Who provides baseline?	Who provides benchmark?	Who provides target date?	Who updates?	Frequency	Type	Comments
2C.4	National Board	1	N of teachers earning National Board Certification	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
2D.1	Superintendent Induction	1	Superintendent successfully completed year one of the induction program	Yes/No	Vendor	Vendor	n/a	Vendor	Vendor	Annual	Process	
2D.1	Superintendent Induction	2	Superintendent successfully completed year two of the induction program	Yes/No	Vendor	Vendor	n/a	Vendor	Vendor	Annual	Process	
2D.1	Superintendent Induction	3	Superintendent successfully completed year three of the induction program	Yes/No	Vendor	Vendor	n/a	Vendor	Vendor	Annual	Process	
2D.2	NISL	1	N of administrative leaders enrolled in NISL that year	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
2D.2	NISL	2	N of administrative leaders who completed NISL that year	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
2D.3	PD	1	LEA has a process to identify **teacher** PD needs and match to appropriate PD opportunities	Yes/No	District	District	n/a	District	District	Twice/yr	Early outcome	
2D.3	PD	2	LEA has a process to identify **school-level** PD needs and match to appropriate PD opportunities	Yes/No	District	District	n/a	District	District	Twice/yr	Early outcome	

Note: Under Type, T = technical implementation measure; E = early evidence of change; G = goal

RFP#	Project Title	#	Description	Measure	Source of data	Who provides baseline?	Who provides benchmark?	Who provides target date?	Who updates?	Frequency	Type	Comments
Assurance area 3: Data systems to inform instruction												
3	Federal PM	1	LEA is using the EDW to inform instructional decisions	Yes/No	Vendor(s)	ESE	n/a	ESE	Vendor(s)	Annual	Early outcome	
3	Federal PM	2	LEA is using the Education Data Warehouse to improve instruction, assessment, and operations	Yes/No	Vendor(s)	ESE	n/a	ESE	Vendor(s)	Annual	Early outcome	
3		3	Reduction in FTE effort to complete SIMS and SCS end of year reports	FTE	District	District	n/a	n/a	District	Annual	Early outcome	
3		4	Reduction in FTE effort to complete EPIMS end of year reports	FTE	District	District	n/a	n/a	District	Annual	Early outcome	
3A	SIF	1	SIS SIF agent installed, configured and connected to send student data automatically to state	Yes/No	Vendor	Vendor	n/a	District	Vendor	Twice/yr	Process	
3A	SIF	2	HR SIF agent installed, configured and connected to send student data automatically to state	Yes/No	Vendor	Vendor	n/a	District	Vendor	Twice/yr	Process	
3B	PD on data	1	N of teachers who have completed data training with an ESE-approved vendor	N	Vendor	Vendor	District	District	Vendor	Twice/yr	Process	
3B	PD on data	2	N of district- or school-level data teams	N	District	District	n/a	District	District	Twice/yr	Early outcome	
3C	Data systems feedback	--	*No LEA implementation benchmark for this project, as the project is meant to help ESE rather than drive change in LEAs*	--	--	--	--	--	--	--	--	

RFP#	Project Title	#	Description	Measure	Source of data	Who provides baseline?	Who provides benchmark?	Who provides target date?	Who updates?	Frequency	Type	Comments
Assurance area 4: College & career readiness												
4	Federal PM	1a	Increase in % of students who have established a plan on YourPlanforCollege	Percent	Vendor	Vendor	District	District	Vendor	Twice/yr	Early outcome	
4	Federal PM	1b	Increase in % of students who have established a plan on another college & career planning tool	Percent	District	District	District	District	District	Twice/yr	Early outcome	
4		2	Increase in % of students scoring at or above the minimum SAT score for admission to Massachusetts public four-year colleges	Percent	SAT	ESE	n/a	n/a	ESE	Annual	Early outcome	
4		3	Decrease in annual dropout rate	Rate	SIMS	ESE	n/a	n/a	ESE	Annual	Early outcome	
4		4	Increase in % of students who have completed a Work-Based Learning Plan	Percent	Vendor	Vendor	n/a	n/a	Vendor	Twice/yr	Early outcome	
4A	MassCore	1	LEA has performed a needs assessment and developed a plan for increasing the N of students completing MassCore	Yes/No	District	District	n/a	District	District	Twice/yr	Process	
4B	YourPlanforCollege	1	LEA has uploaded data into YPFC	Yes/No	Vendor	Vendor	n/a	District	Vendor	Twice/yr	Process	
4C	Mass Model for Counseling	1	District or charter school has completed implementation plan	Yes/No	Vendor/ district	Vendor/ district	n/a	District	Vendor/ district	Twice/yr	Process	
4D	Pre-AP training	1	N of teachers participating in pre-AP training in **ELA**	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
4D	Pre-AP training	2	N of teachers participating in pre-AP training in **mathematics**	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
4D	Pre-AP training	3	N of teachers participating in pre-AP training in **science**	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
4D	Pre-AP training	4	Increase in % of high needs students taking AP courses in high school	Percent	AP	ESE	District	District	ESE	Annual	Early outcome	
4D	Pre-AP training	5	Increase in % of high needs students scoring 3 or better on AP tests	Percent	AP	ESE	District	District	ESE	Annual	Early outcome	
4E	STEM ECHS	1	LEA has submitted plan to state for STEM ECHS	Yes/No	ESE	ESE	n/a	District	ESE	Twice/yr	Process	
4E	STEM ECHS	2	LEA has signed a collaborative agreement with college partner	Yes/No	ESE	ESE	n/a	District	ESE	Twice/yr	Process	
4F	Innovation school	1	LEA has created an Innovation Plan committee	Yes/No	District	District	n/a	District	District	Twice/yr	Process	
4F	Innovation school	2	LEA's innovation plan has been approved by the local school committee	Yes/No	District	District	n/a	District	District	Twice/yr	Process	

RFP#	Project Title	#	Description	Measure	Source of data	Who provides baseline?	Who provides benchmark?	Who provides target date?	Who updates?	Frequency	Type	Comments
Assurance area 5: Help develop and implement a teaching and learning system												
5	Federal PM	1	% of staff using model curriculum units (after pilot phase, once available)	Yes/No	Vendor	Vendor	District	District	Vendor	Twice/yr	Early outcome	
5	Federal PM	2	% of staff using curriculum-embedded performance tasks (after pilot phase, once available)	Yes/No	Vendor	Vendor	District	District	Vendor	Twice/yr	Early outcome	
5	Federal PM	3	% of staff using the interim/formative assessment system (after pilot phase, once available)	Yes/No	Vendor	Vendor	District	District	Vendor	Twice/yr	Early outcome	
5	Federal PM	4	% of staff using the revised vocational-technical competency tracking system (after pilot phase, once available)	Yes/No	Vendor	Vendor	District	District	Vendor	Twice/yr	Early outcome	
5A	T&L system	1	Number of elements of the T&L system piloted by the LEA	N	Vendor	Vendor	District	District	Vendor	Twice/yr	Process	
5B-C	Curriculum units and CEPAs	1	% of advisory members that have completed one work product per year	Percent	ESE	ESE	ESE	ESE	ESE	Annual	Process	
5B-C	Curriculum units and CEPAs	2	% of teachers on state committees that have piloted the curriculum units / CEPAs in their classrooms	Percent	District	ESE	District	District	District	Twice/yr	Process	
5D	Advisory Committee for Assessments	1	% of teachers on state committees that have piloted the assessment tools in their classrooms	Percent	District	ESE	District	District	District	Twice/yr	Process	
5E	Competency tracking for CVTE	1	LEA has used the revised competency tracking system	Yes/No	ESE	ESE	n/a	District	ESE	Twice/yr	Process	

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\multicolumn{13}{l}{**Assurance area 6: Turn around the lowest performing schools**}
6		1	N of MAGs met for student rates	N	ESE	ESE	n/a	n/a	ESE	Annual	Early outcome	
6		2	N of MAGs met for student achievement	N	ESE	ESE	n/a	n/a	ESE	Annual	Early outcome	
6		3	N of MAGs met for college readiness and school culture	N	ESE	ESE	n/a	n/a	ESE	Annual	Early outcome	
		4	Increase in student growth - ELA (Level 3)	Median SGP	MCAS	ESE	ESE	ESE	ESE	Annual	Early outcome	
6		5	Increase in student growth - Math (Level 3)	Median SGP	MCAS	ESE	ESE	ESE	ESE	Annual	Early outcome	
		6	Increase in student growth - ELA (Level 4)	Median SGP	MCAS	ESE	ESE	ESE	ESE	Annual	Early outcome	
6		7	Increase in student growth - Math (Level 4)	Median SGP	MCAS	ESE	ESE	ESE	ESE	Annual	Early outcome	
6		8	N of schools that exit out of Level 4 status	N	ESE	ESE	ESE	ESE	ESE	Annual	Early outcome	
6A	ESE-identified providers	1	N of contracts executed with priority partners	N	District	n/a	n/a	District	District	Twice/yr	Process	
6B.1	Turnaround teacher teams	1	N of turnaround teacher teams placed in Level 3 or 4 schools	N	ESE	ESE	n/a	District	ESE	Annual	Process	
6B.2	Turnaround leaders & leadership teams	1	N of turnaround leaders or leadership teams placed in Level 3 or 4 schools	N	ESE	ESE	n/a	District	ESE	Annual	Process	
6C	Principals Network	1	N of principals enrolled in network	N	Vendor	Vendor	District	District	Vendor	Annual	Process	
6D	Wraparound Zones	1	District has created a wraparound zone implementation plan	Yes/No	Vendor	Vendor	n/a	District	Vendor	Annual	Process	
6D	Wraparound Zones	2	Improvement in school attendance rate for students in wraparound zone schools	Percent	ESE	ESE	District	District	ESE	Annual	Process	
6D	Wraparound Zones	3	Reduction in combined in-school and out-of-school suspensions in wraparound zone schools	Percent	ESE	ESE	District	District	ESE	Annual	Process	

Note: Under Type, T = technical implementation measure; E = early evidence of change; G = goal

Massachusetts Department of
Elementary and Secondary Education

District Standards and Indicators

Leadership and Governance
1. Focused School Committee Governance
2. Effective District and School Leadership
3. District and School Improvement Planning
4. Educationally Sound Budget Development
5. Effective District Systems for School Support and Intervention

Curriculum and Instruction
1. Aligned, Consistently Delivered, and Continuously Improving Curriculum
2. Strong Instructional Leadership and Effective Instruction
3. Sufficient Instructional Time

Assessment
1. Data Collection and Dissemination
2. Data-Based Decision-Making
3. Student Assessment

Human Resources and Professional Development
1. Staff Recruitment, Selection, Assignment
2. Supervision and Evaluation
3. Professional Development

Student Support
1. Academic Support
2. Access and Equity
3. Educational Continuity and Student Participation
4. Services and Partnerships to Support Learning
5. Safety

Financial and Asset Management
1. Comprehensive and Transparent Budget Process
2. Adequate Budget
3. Financial Tracking, Forecasting, Controls, and Audits
4. Cost-Effective Resource Management
5. Capital Planning and Facility Maintenance

Leadership and Governance: School committee and district and school leaders establish, implement, and continuously evaluate the effectiveness of policies and procedures that are standards-based, driven by student achievement data, and designed to promote continuous improvement of instructional practice and high achievement for all students. Leadership decisions and actions related to the attainment of district and school goals are routinely communicated to the community and promote the public confidence, community support, and financial commitment needed to achieve high performance by students and staff.

1. **Focused School Committee Governance:** School committee members are informed and knowledgeable about their responsibilities under the Education Reform Act. In their policy-making and decision-making they are guided by improvement plan goals and informed by student achievement data and other educationally relevant data. The performance of the superintendent is annually evaluated based on the attainment of the goals in the district improvement plan, MCAS results, and other student achievement data. Together with the superintendent, the school committee creates a culture of collaboration and develops contracts and agreements which encourage all stakeholders to work together to support higher levels of student achievement.

2. **Effective District and School Leadership**: The superintendent promotes a culture of transparency, accountability, public confidence, collaboration, and joint responsibility for student learning within the district and broader community. The superintendent effectively delegates educational and operational leadership to principals, program leaders, and administrators, and annually evaluates their performance in their roles based on the goals in the district and school improvement plans, MCAS results, and other relevant data. ***The district and each school take action to attract, develop, and retain an effective school leadership team that obtains staff commitment to improving student learning and implements a well-designed strategy for accomplishing a clearly defined mission and set of goals, in part by leveraging resources. Each school leadership team a) ensures staff understanding of and commitment to the school's mission and strategies, b) supports teacher leadership and a collaborative learning culture, c) uses supervision and evaluation practices that assist teacher development, and d) focuses staff time and resources on instructional improvement and student learning through effective management of operations and use of data for improvement planning and management (CSE #2).***

3. **District and School Improvement Planning:** The district and school leaders have a well-understood vision or mission, goals, and priorities for action that are outlined in a District Improvement Plan. The plan's performance goals for students and its analysis of student achievement data drive the development, implementation, and modification of educational programs. Each school uses an approved School Improvement Plan that is aligned with the district's plan and based on an analysis of student achievement data. District and school plans are developed and refined through an iterative process that includes input from staff, families, and partners on district goals, initiatives, policies, and programs. District and school leaders periodically report to the school committee, staff, families, and community on the extent of the attainment of the goals in the plans, particularly regarding student achievement.

4. **Educationally Sound Budget Development:** The superintendent annually recommends to the school committee educationally sound budgets based primarily on its improvement planning and analysis of data. The budget is developed and resources are allocated based on the ongoing analysis of aggregated and disaggregated student assessment data to assure the budget's effectiveness in supporting improved achievement for all student populations. District leaders promote equity by distinguishing among the needs of individual schools' populations and allocating adequate resources to the schools and students with greater needs. Each school's administrators are actively involved in the development of its budget.

5. **Effective District Systems for School Support and Intervention**: ***The district has systems and processes for anticipating and addressing school staffing, instructional, and operational needs in timely, efficient, and effective ways. Using these, it monitors the performance of students and conditions in each school. The district also identifies any persistently low-achieving and/or struggling schools; makes any needed changes in staffing, schedule and/or governance; and supports an ambitious, yet realistic plan for school improvement, including goals, timelines, and benchmarks, with explicit consequences for not meeting benchmarks. The district provides its lowest achieving and struggling schools with additional monitoring and effective support for improvement. (CSE #1)***

> **Curriculum and Instruction:** The curricula and instructional practices in the district are developed and implemented to attain high levels of achievement for all students. They are aligned with components of the state curriculum frameworks and revised to promote higher levels of student achievement.

1. **Aligned, Consistently Delivered, and Continuously Improving Curriculum**: The district and each of its schools have curriculum leadership that ensures consistent use, alignment, and effective delivery of the district's curricula. Teachers and other staff make effective use of curriculum guides for all content areas that include objectives, resources, instructional strategies, timelines, and assessments. The district has an established, documented process for the regular and timely review and revision of curricula based on valid research, the analysis of MCAS results and other assessments, and input from professional staff. ***The district ensures that each school's taught curricula a) are aligned to state curriculum frameworks and to the MCAS performance level descriptions, and b) are also aligned vertically (between grades) and horizontally (across classrooms at the same grade level and across sections of the same course). (CSE #3).***

2. **Strong Instructional Leadership and Effective Instruction:** The district and each of its schools have leadership and support for effective instruction. District and school leaders address instructional needs and strengths that are identified through active monitoring of instruction and ongoing use of formative and summative student assessment data. ***The district ensures that instructional practices are based on evidence from a body of high quality research and on high expectations for all students and include use of appropriate research-based reading and mathematics programs. It also ensures that instruction focuses on clear objectives, uses appropriate educational materials, and includes a) a range of strategies, technologies, and supplemental materials aligned with students' developmental levels and learning needs; b) instructional practices and activities that build a respectful climate and enable students to assume increasing responsibility for their own learning; and c) use of class time that maximizes student learning. Each school staff has a common understanding of high-quality evidence-based instruction and a system for monitoring instructional practice. (CSE #4)***

3. **Sufficient Instructional Time:** The district allocates sufficient instructional time for all students in core content areas. The allocation of time is based on analyses of student achievement data and focused on improving proficiency.

> **Assessment:** District and school leadership use student assessment results, local benchmarks, and other pertinent data to improve student achievement and inform all aspects of its decision-making including: policy development and implementation, instructional programs, assessment practices, procedures, and supervision.

1. **Data Collection and Dissemination:** District assessment policies and practices are characterized by the continuous collection and timely dissemination of data. District and school staff members have access to user-friendly, district-wide and school-based reports on student achievement and other relevant data. All appropriate staff and community members are made aware of internal reports and external review findings.

2. **Data-Based Decision-Making**: The district is highly effective at analyzing and using data to drive decision-making. District and school leadership annually review student assessment results, external and internal reviews, and other pertinent data to prioritize goals, maximize effectiveness in allocating human and financial resources, and to initiate, modify, or discontinue programs and services. District and school leaders monitor student achievement data throughout the year in order to ascertain progress towards goals identified in the district and school plans, and to make needed adjustments to programs, policies, services, or supervision practices. All professional staff members are supported and expected to use aggregated and disaggregated student achievement data regularly to improve performance.

3. **Student Assessment:** ***The district ensures that each school uses a balanced system of formative and benchmark assessments to guide instruction and determine individual remedial and enrichment requirements. Benchmark assessments are given 4 – 8 times per year. (CSE #5)***

Human Resources and Professional Development: The district identifies, attracts, and recruits effective personnel, and structures its environment to support, develop, improve, promote, and retain qualified and effective professional staff who are successful in advancing achievement for all students.

1. **Staff Recruitment, Selection, and Assignment:** The district has policies and practices to secure candidates who are committed and qualified to meet student needs, contribute to a professional learning community, and in the case of teachers, provide high quality instruction in their content area. The district attracts quality candidates by appropriately compensating staff and by developing varied incentives and other strategies for recruiting and ensuring a diverse pool of high-quality candidates in hard-to-staff positions. Hiring and placement timelines, policies, and practices allow districts to recruit high-quality candidates in a competitive time frame. Hiring processes include input from appropriate district stakeholders. During the hiring process, the district assesses candidates' proficiency in domains of the common core of professional knowledge and skills. All members of the professional staff have appropriate Massachusetts licensure. In the event of unfilled professional positions, individuals are hired on waivers and provided mentoring and support to attain the standard of substantial annual progress toward appropriate licensure. The district places a high priority on retaining and maximizing the impact of effective professional staff by providing new roles and opportunities for growth and a career ladder. The district provides administrators with guidance and support to make effective decisions regarding the selection and assignment of staff. ***The district ensures that each principal has the authority, guidance, and assistance needed to make staffing decisions based on the school's improvement plan and student needs. (CSE#6)***

2. **Supervision and Evaluation:** The district promotes a culture of growth-oriented supervision through a combination of formal evaluations and ongoing, informal instructional feedback. The district's evaluation procedure for administrators' performance meets the requirements of state law and regulation and is informative, instructive, and used to promote individual growth and overall effectiveness. Compensation and continued employment for administrators are linked to evidence of effectiveness, as assessed by improvement in student performance and other relevant school data. Through effective supervision practices, administrators identify the strengths and needs of assigned staff in order to plan effective implementation of district and school initiatives, assess the application of skills and practices learned from professional development, provide struggling staff with opportunities for additional professional development and support and provide frequent, high-quality feedback focused on professional growth. The district ensures that school leaders regularly use evidence-based supervision processes to monitor and support teachers to meet instructional and program expectations based on high standards of performance aligned to the common core of professional knowledge and skills. The district's evaluation procedure for teachers' performance is aligned to the supervision process, incorporates multiple sources of data including student achievement results, effectively implemented by trained administrators, and fulfills the requirements of state law and regulation. The district has identified variegated strategies for supporting and developing struggling teachers and has dismissed or demoted educators who do not meet evaluation criteria over time. The district ensures that school administrators receive the guidance and support to effectively use the formal evaluation process to hold staff accountable to high professional expectations for performance.

3. **Professional Development:** District and school organization, culture and structures create a climate conducive to adult learning through effective communication, ongoing professional improvement and joint responsibility for student learning. The district maintains a strong commitment to creating and sustaining a professional development program that supports educators at all stages in their careers. Professional development programs and services are based on district priorities, information about staff needs, student achievement data, and assessments of instructional practices and programs at each school. Programs progress developmentally and differentiate for educators' different areas of responsibility and levels of expertise and experience. The district supports teacher leadership and growth by creating opportunities for exemplary teachers to have responsibility for instructional leadership and mentoring. ***Professional development includes a) both job-embedded and individually pursued learning, including content-based learning, that enhances a teacher's knowledge and skills and b) structures for collaboration that enable teachers to have regular, frequent department and/or grade-level common planning and meeting time that is used to improve implementation of the curriculum and instructional practice. (CSE #7)***

> **Student Support:** The district provides quality programs for all students that are comprehensive, accessible and rigorous. Student academic support services and district discipline and behavior practices address the needs of all students. The district is effective in maintaining high rates of attendance for students and staff and retains the participation of students through graduation.

1. **Academic Support:** The district has policies, procedures, and practices that promote student high achievement, support course completion, reduce grade retention, and encourage on-time graduation. ***The district has an effective system for identifying all students who are not performing at grade level. Each school schedule is designed to provide adequate learning time for all students in core subjects. For students not yet on track to proficiency in English language arts or mathematics, the district ensures that each school provides additional time and support for individualized instruction through tiered instruction, a data-driven approach to prevention, early detection, and support for students who experience learning or behavioral challenges, including but not limited to students with disabilities and English language learners. (CSE #8)***

2. **Access and Equity:** District and school staff members work to close proficiency gaps by using aggregated and disaggregated data on student participation and achievement to adjust policies and practices and to provide additional programs or supports. Inclusive classrooms and programs that use an integrated services model minimize separation of special populations from the mainstream of school activity. The district and its schools work to promote equity through such means as increasing the proportion of underrepresented subgroups in advanced and accelerated programs. Beginning at the middle school level, leaders actively create pathways to ensure that all students are prepared for post-secondary education and career opportunities upon graduation.

3. **Educational Continuity and Student Participation:** District and school policies and practices promote student attendance, which is continuously monitored, reported, and acted upon. They also promote and track staff attendance and participation, and appropriate provisions are made to ensure continuity for students. District and school policies and practices also help all students make effective transitions from one school, grade level, or program. Entering and mobile students are promptly placed in educationally appropriate settings using information from skill and other assessments when prior school records are not accessible. Transient and homeless students have timely and equitable access to quality programs supported by district oversight, policies and practices to address their needs. Fair and equitable policies, procedures, and practices are implemented to reduce suspensions, exclusions, and other discipline referrals. Policies and practices are implemented to reduce or minimize dropping out, and the district has practices to recover dropouts and return them to an educationally appropriate placement.

4. **Partnerships and Services to Support Learning:** ***The district ensures that each school creates a safe school environment and makes effective use of a system for addressing the social, emotional, and health needs of its students that reflects the behavioral health and public schools framework.[1] Students' needs are met in part through a) the provision of coordinated student support services and universal breakfast (if eligible); b) the implementation of a systems approach to establishing a productive social culture that minimizes problem behavior for all students; and c) the use of consistent schoolwide attendance and discipline practices and effective classroom management techniques that enable students to assume increasing responsibility for their own behavior and learning. (CSE #9) The district ensures that each school develops strong working relationships with families and appropriate community partners and providers in order to support students' academic progress and social and emotional well-being (CSE #10);*** such community partners and providers as human service agencies, corporate and civic sponsors, and higher education give students and families access to health, social, recreational, and supplemental educational services.

5. **Safety:** The district supports schools to maintain safe environments for students. The district has a comprehensive safety plan that is reviewed annually with local police and fire departments and is used to create aligned school plans. The district provides ongoing training for appropriate staff in dealing with crises and emergencies, as well as opportunities for all staff and students to practice safety procedures.

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[1] ***The behavioral health and public schools framework was developed by the Task Force on Behavioral Health and Public Schools pursuant to c. 321, s. 19, of the Massachusetts Acts of 2008.***

Note: Essential Conditions for School Effectiveness (CSEs) are in bold italics.   *February 15, 2011*   4

Financial and Asset Management: The district engages in a participative, well-documented, and transparent budget process that uses student achievement as a factor in the overall budget. The district acquires and uses financial, physical, and competitive capital resources to provide for and sustain the advancement of achievement for all students enrolled in the district. The district regularly assesses the effectiveness and efficiency of its financial and capital assets and has the ability to meet reasonable changes and unanticipated events.

1. **Comprehensive and Transparent Budget Process:** The district's budget is developed through an open, participatory process, and the resulting document is clear, comprehensive, complete, current, and understandable. The budget provides accurate information on all fund sources, as well as budgetary history and trends. The district and community have appropriate written agreements and memoranda related to 603 CMR 10.0 that detail the manner for calculating and the amounts to be used in calculating indirect charges levied on the school district budget by the community. Regular, timely, accurate, and complete financial reports are made to the school committee, appropriate administrators and staff, and the public. Required local, state, and federal financial reports and statements are accurate and filed on time.

2. **Adequate Budget:** The community annually provides sufficient financial resources to ensure educationally sound programs and quality facilities, with a sufficient district revenue levy and level of local spending for education. The combination of Chapter 70 Aid and local revenues, considering justified indirect charges, meets or exceeds Net School Spending (NSS) requirements of the education reform formula. The district's budget and supplemental funding are adequate to provide for effective instructional practices and adequate operational resources.

3. **Cost-Effective Resource Management:** As part of its budget development, the district implements a review process to determine the cost-effectiveness of its programs, initiatives, and activities. This process is based, in part, on student performance data and needs. ***The district ensures that each principal makes effective and strategic use of district and school resources and has sufficient budget authority to do so. (CSE #11)*** The district has a system in place to pursue, acquire, monitor, and coordinate all local, state, federal, and private competitive grants. The district implements an effective system to monitor special revenue funds, revolving accounts, and the fees related to them to ensure that they are managed efficiently and used effectively for the purposes intended and to advance the district's improvement plan. The district actively seeks ways to leverage resources and expand capacity through collaboration with such external partners as educational collaboratives and institutions of higher education.

4. **Financial Tracking, Forecasting, Controls, and Audits:** District administrators are able to regularly and accurately track spending and other financial transactions. The district uses forecast mechanisms and control procedures to ensure that spending is within budget limits. It uses efficient accounting technology to facilitate tracking, forecasting, and control procedures, and to integrate the district-level financial information of each school and program. All procurement, tracking, and monitoring systems and external audits are accurate, current, and timely. The district has a system in place to ensure that state procurement laws are followed, that staff are qualified to manage their fiscal responsibilities, and that all assets and expenditures are monitored and tracked to attain the most efficient and effective utilization. The district competitively procures independent financial auditing services at least every five years, shares the results of these audits, and consistently implements their recommendations.

5. **Capital Planning and Facility Maintenance:** The district has a formal preventive maintenance program to maximize and prolong the effective use of the district's capital and major facility assets, as well as to ensure that educational and program facilities are clean, safe, secure, well-lit, well-maintained, and conducive to student learning. The district has a long-term capital plan that clearly and accurately reflects future capital development and improvement needs, including the need for educational and program facilities of adequate size. The plan is reviewed and revised as needed with input from all appropriate stakeholders.

Department of Elementary and Secondary Education
Audit & Compliance Unit
Financial Review Interview Questionnaire

School District: _____

Interviewer Name: _____   Interview Date: _____

Interviewee Name: _____   Interviewee Title: _____

Interviewee Name: _____   Interviewee Title: _____

Interviewee Name: _____   Interviewee Title: _____

Interviewee Name: _____   Interviewee Title: _____

Interviewee Name: _____   Interviewee Title: _____

This interview is being conducted to address the increased emphasis that federal funding agencies are requiring that pass-through entities, such as the Massachusetts Department of Elementary and Secondary Education, perform direct fiscal monitoring of their sub recipients as required by the Single Audit Act. These federal funding agencies include, but are not limited to, the US Department of Education and the US Department of Agriculture. Since the annual Single Audit encompasses the entire city of town's operations, there is a limited, direct review of the school district's fiscal structure, which is a concern of the grantor agencies.

A General Accounting & Information:

1. Is there an organization chart showing the relationships between the Superintendent – School Administration – Staff? *If so, can I get a copy?*
    _____
    _____

2. Does the District have an Internal Control Plan? If yes, does it include references to fiscal policies and procedures?
    _____
    _____

3. Is the accounting system computerized? If yes, what software is being used? Is this the school software or the city/town's?
    _____
    _____
    _____
    _____

4. How are the accounting records safeguarded? (ie. Electronic systems password protected, manual under lock and key, fire, etc.)
    _____
    _____
    _____
    _____

5. Does the accounting system provide adequate information to permit grantees to meet financial reporting requirements? (ie. EOYR Reports)
    _____
    _____

6. Can you walk me through your reconciliation process on all bank accounts and ledger accounts?

    a. Are the general ledger and any subsidiary journals balanced and posted at least monthly?
        _____
        _____

    b. Does supporting documentation properly support journal entries?
        _____
        _____

    c. Are monthly bank statements being reconciled and reviewed by someone different than the person making the deposits or withdrawals?

        _____

        _____

7. Are expenditures coded to correspond to the various budget line amounts?

      _____

      _____

8. Do fiscal reports compare actual expenditures to budget and show the available balance? Can I get a copy?

      _____

      _____

9. Is there a formal method used by the organization for "cash flow" projections? Is this a formal method in a written policy or procedure?

      _____

      _____

10. Is there a separate account or fund for each program funded by the Department of Elementary and Secondary Education?

      _____

      _____

11. Does the District have a crosswalk of their expenditure classifications to the Department of Elementary and Secondary Education classifications?

      _____

      _____

12. Do you have a written method to prepare the budget?

      _____

      _____

13. Does each major Department prepare their budget? Or is there one person in the Business Office that prepares the budget? If its done by the Business Office, who prepares the budget?

      _____

      _____

      _____

      _____

      _____

      _____

B Cash and Cash Management:

1. Are all persons having access to cash or checks bonded? Who are the individuals and can I see proof of them being bonded?
    _____
    _____

2. Are checks and cash deposited on a daily basis? By whom?
    _____
    _____

3. Are checks restrictively endorsed (stamped for deposit only)? Who can endorse the checks for deposit?
    _____
    _____

4. Is there more than one person involved in the cash receipt cycle? If so, who?
    _____
    _____

5. Does a person that does not have check signing privileges prepare the deposit?
    _____
    _____

6. Are cash receipts deposited intact (disbursements not made out of these funds)?
    _____
    _____

7. Are all receipts posted to a cash journal? Who prepares and posts the receipts? Are these entries reviewed by anyone?
    _____
    _____

8. Does the cash receipts journal differentiate between federal and non-federal funds?
    _____
    _____

9. Does the district have an administrative petty cash fund? If no, skip to #16
    _____
    _____

10. Is there adequate security over the petty cash fund? Where is the petty cash kept?
    _____
    _____

11. Is petty cash access limited to authorized people? If so who? What happens if that person is out sick?

_____

_____

12. Are vouchers and supporting documents marked "cancelled" when paid so they are not processed a second time?

_____

_____

13. Have limitations been placed on the amounts and types of allowed expenditures? Do you have a formal written policy on the petty cash limitations?

_____

_____

14. How often is petty cash being replenished? (weekly, bi-weekly, monthly) who is responsible for replenishing?

_____

_____

15. Is there a policy not to use cash receipts to replenish the petty cash fund?

_____

_____

16. Are there credit cards issued under the district's name? If no skip to section C

_____

_____

17. Who are the cards issued to?

_____

_____

18. Are credit card expenses verified for appropriate/proper usage? If so, how?

_____

_____

19. What are the credit limits on the cards?

_____

_____

20. What documentation is required to make a payment on the credit card?

_____

_____

_____

_____

21. Are there adequate controls over the card(s) themselves?

_____
_____
_____
_____

22. Are there written policies and procedures governing the use of credit cards?

_____
_____

C **Purchase Orders:**

1. What purchases require a PO? For those that do not, what indicates the invoice is authorized to be paid?

   _____
   _____

2. Are there previously set contracts with the District or city/town, such as a collaborative, where an agreement has been set with a vendor where you do not have to go out to bid? If yes, can I see the list?

   _____
   _____

3. Does the District require a minimum number of quotes on goods/services? If so, what is the dollar threshold requiring those quotes? Is this written policy?

   _____
   _____

4. Does the District require a minimum number of bids on goods/services? Is so, what is the dollar threshold requiring those quotes? Is this written policy?

   _____
   _____

5. Are PO requisitions done online or in hard copy form?

   _____
   _____

6. Are PO logged into a computer program? Or tracked on an excel spreadsheet?

   _____
   _____

7. How do PO numbers get assigned?

   _____
   _____

8. Who generates the Purchase Order requisition? Who approves the PO requisition?

    _____
    _____

9. Is the budget to actual checked to ensure there are funds in the budget to cover the PO request? If so, who does the checking?

    _____
    _____

10. Who at the Central office authorizes the PO requisition to become a PO?

    _____
    _____

11. Once the PO has been approved, what is the next step in the PO process? (ie, copies are printed and mailed to the vendor and original requester, etc)

    _____
    _____

12. Does your computer system encumber the funds once a PO has been approved and generated? If no, how do you ensure the amount in the budget is reflective of all PO that have been approved, but not sent?

    _____
    _____

13. In the event of partial or full payments on a PO, how are the PO closed? Does the system automatically close full payments on a PO? What happens on a partially paid out PO?

    _____
    _____

14. How often do you review open PO to determine if a PO needs to be closed?

    _____
    _____

15. Who can close or authorize a PO to be closed?

    _____
    _____

16. Does your accounting system allow you to generate PO with anticipated delivery dates in the following fiscal year? How do you ensure PO are not generated for goods/services that will not be received until the following fiscal year?

    _____
    _____

D Disbursements:

1. What documentation is needed in the Warrant Package to enable authorization for payment?

   _____
   _____
   _____

2. Who is allowed to authorize payments? Are those authorizations in place before checks for payments are processed?

   _____
   _____

3. If you have a new vendor to be paid, who can set up a new vendor in the accounting system? What is needed to set up a new vendor?

   _____
   _____

4. Does your accounting software notify the person entering the invoice if the invoice number has already been entered/paid? If not, do you mark your invoices and vouchers paid or with the check number after payment to prevent duplication?

   _____
   _____

5. *Are checks issued by the city/town or by the school district? If by the city/town, skip to section E*

   _____
   _____

6. Where are the blank checks kept, and how are they safe guarded?

   _____
   _____

7. Are checks payable to authorized check signers, signed by another signatory?

   _____
   _____

8. Do checks to the School Administration or Superintendent need an authorized, different signature?

   _____
   _____

9. Are checks ever issued to "bearer" or "cash"? Do you have a vendor listing I can see?

   _____
   _____

10. Does more than one person sign checks? (ie for a dollar threshold) If so, what is the dollar threshold?

_____
_____

11. Do the check signers ever handle cash or take part in payment processing?

_____
_____

12. Are checks pre numbered and sequentially ordered?

_____
_____

13. Are spoiled or incorrect checks voided? If so, what is the process? Do you inform the bank on voided checks?

_____
_____

14. Is there a policy regarding unclaimed payments or other un-cashed checks to vendors?

_____
_____

E Payroll:

1. Where are the payroll records for individual employees kept? And how are they safeguarded?

_____
_____

2. Do ALL employee files include:
   a. W-4 and M4 reporting forms _____
   b. I -4 and / or Citizenship/residency documents _____
   c. Pay rate authorization _____

3. Is payroll prepared and paid in house (ie through the city/town payroll) or does the district use a third party vendor? If so, which vendor?

_____
_____

4. For individuals not covered by collective bargaining agreements, are there written policies established for compensated absences?

_____
_____

5. Is there a policy regarding unclaimed wages or other unclaimed payments to individuals?

_____

_____

6. Are time and attendance records of all employees signed by the employee and approved by a supervisor?

_____

_____

7. Do you maintain the semi annual certifications for 100% federal grant employees as required in OMB Circular A-87, on file? *Can I see an example of one*?

_____

_____

8. What is your payroll allocation methodology for split funded employees? If budgeted, are you performing reconciliations to actual hours worked at least quarterly?

_____

_____

_____

_____

9. What is your payroll payments cycle, and are all checks made on this cycle?

_____

_____

F Independent Consultants:

1. Do you have individual independent consultants working in the School District?

_____

_____

2. Are these consultants paid through the payroll process or are you invoiced by the consultant through the Accounts Payable Process? If paid through AP, skip to #5

_____

_____

3. Are taxes and any fringe benefits processed on the consultants pay?

_____

_____

4. Are W-2s issued for the consultant at the end of the year?

_____

_____

5. Are W-9 and I-4 forms for the consultants kept on file?

_____
_____

6. Are 1099 forms issued if the annual amounts are $600 or more?

_____
_____

G **Federal Grants – General Compliance:**

1. Are there approved written policies for the following:

   - Prohibiting partisan political activity during working hours? _____
   - Civil rights, that prohibits excluding any person from federally funded programs or activities based on race, color, national origin or disability?
     _____
   - Drug free workplace? _____

2. Is there a designee for civil rights compliance? Who is that?

   _____
   _____

3. Does the district have a Whistleblower policy?

   _____
   _____

4. Does the district have a "Code of Conduct" for its employees?

   _____
   _____

5. The recently enacted ethics reform law Chapter 28 of the Acts of 2009, imposes new mandatory education and training requirements on public employers and public employees. Every municipal employee must be given a summary of the conflict of interest law prepared by the Ethics Commission and must complete an online training program prepared by the Commission. Has this been done in the district? If yes, can I view an employee(s) certification?

   _____
   _____

6. Does the district do any internal reviews of its programs that are designed to prevent, detect or respond to fraud, waste or abuse? If yes, Is this done by district staff or is it contracted out?

   _____
   _____

7. Have all federal grant reports for any direct grants been filed in a timely and correct manner?

_____
_____

8. Does the district have a cost allocation plan? (if no, skip to next section)

_____
_____

9. If yes, who approved it?

_____
_____

10. Are costs allocated across non federal programs as well as federal grants?

_____
_____

H Travel:

1. Are travel plans approved in advance?

_____
_____

2. Are expense reports properly documented and authorized? What is needed in that documentation?

_____
_____

3. Is there a written policy for all staff travel approval, including the Superintendent's travel?

_____
_____

I Grants received from the ESE:

1. Where do you maintain your files for Grants received from the ESE?

_____
_____

2. What documentation do you retain in them?

_____
_____
_____
_____

3. Who is responsible for ensuring the financial requirements of the Grant are met?
   _____
   _____

4. Are you currently using the online process and timeline on a monthly basis for the ESE to request draw downs? Who performs the draw downs?
   _____
   _____

5. When were your final fiscal reports filed for the last fiscal year?
   _____
   _____

6. Who prepares and files the final grant reports (FR1)?
   _____
   _____

7. If there are unexpended funds how are they returned to ESE?
   _____
   _____

J Certifications other than teachers:

1. Who is responsible for ensuring that certifications are obtained in a timely manner?
   _____
   _____

2. Is there a list kept of certifications detailing the position, ee name, certification number and certification expiration date?
   _____
   _____

3. Does the district help/aide the employee in obtaining/staying compliant w/recertification requirements? If so, how?
   _____
   _____

4. Does the district have a certification on file for the Superintendent? Can I see it?
   Name: _____   Cert Number: XXX __ __ __
   Original Date: _____ Issue Date: _____ Expiration Date: _____

5. Does the district have a certification on file for the School Business Manager? Can I see it?
   Name: _____   Cert Number: XXX __ __ __
   Original Date: _____ Issue Date: _____ Expiration Date: _____

6. Can I see the certification for each School Nurse in the district? Add'l put on back.

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

7. Can I see the certification for each School Psychologist in the district? Add'l put on back.

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

8. Can I see the certification for each School Principal in the district? Add'l put on back.

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

Name: _____ Cert Number: XXX __ __ __
Original Date: _____ Issue Date: _____ Expiration Date: _____

9. Does the District have on file an attestation as to the HQ status of each of its teachers teaching core academic subjects? If so, can I please see a copy of the attestation? (Note: core subjects as defined by the NCLB are: English, reading/language arts, math, science (Gen. Science, physics, biology, Earth Science, chemistry), foreign languages, civics and government, economics, art (art/visual art, dance, theater, music) history and geography

_____
_____

K **Privately Held Accounts:**

1. Does the district have an implemented internal control policy and procedure for privately held accounts to ensure these funds are prevented from fraud and used for their intended purpose?

   _____
   _____

2. How many are there?

   _____
   _____

3. Does the district keep a list of these accounts?

   _____
   _____

4. Who or what group has control over the accounts, checkbooks and bookkeeping records?

   _____
   _____

5. If it is a school employee, is that person bonded?

   _____
   _____

6. Where are fundraising proceeds deposited?

   _____
   _____
   _____
   _____

L **Stipends:**

1. How and when are the jobs listed/posted?

   _____
   _____

2. Who awards/selects individuals to fill these positions?

   _____
   _____
   _____

3. Is there a master list or individual list by school of those who are receiving stipend awards?

   _____
   _____

4. Were any of the positions self-appointed? If so, which positions?

    _____

    _____

5. Are stipend amounts included on the employee's W-2 or on a 1099?

    _____

    _____

M: Stimulus Funds:

1.Are you aware that your District receives / received Stimulus Money?

    _____

    _____

2. Which stimulus programs do you receive those funds in?

□ Title I	□ Sped
□ Title X (Homeless)	□ Technology
□ State Fiscal Stabilization Fund	□ Perkins
□ Adult Ed & Family Lit (AEFLA)	□ Elem & Secondary Ed Act (ESEA)
□ Education Jobs Fund Program	□ Other_____

3. Are any stimulus funds being used for salaries? (Except SFSF & Education Jobs)

    _____

    _____

If so, do you have a plan on how to pay those individuals the following year when the stimulus money is gone?

    _____

    _____

4. Did you set up different accounts on the chart of accounts for the stimulus funds?

    _____

    _____

N – Fixed Assets - Inventory Controls

1. Does the District have fixed assets?

    _____

    _____

2. Do you maintain a detailed physical inventory listing?

    _____

    _____

3. Who is responsible for maintaining this listing / records?

_____
_____

4. Does this listing include (but not limited to):

     Item Description   _____

     Purchase date   _____

     ID Tag Number   _____

     Serial Number (if Applicable) _____

     Location   _____

     Cost   _____

5. Are all fixed assets and inventory records periodically reconciled? How often?

_____
_____

6. Are any fixed assets located on other than School Property? If so where?

_____
_____

7. Are there written policies regarding fixed assets?

_____
_____

8. Is there a written policy regarding the disposal of obsolete fixed assets?

_____
_____

O – A-133 Audits

Review latest received audit for ESE findings

_____
_____
_____
_____

If district is behind in issuing Single Audit Report, ask for a copy or request explanation why report is still outstanding.

_____
_____
_____
_____

Verify status of any applicable Corrective Action Plans

_____

_____

_____

_____

_____

Are there any other items or topics that you would like to discuss with us?